

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)

***Final Maintenance of Effort Report ***

(MOE for State FY 2008 IDEA, Part B Applications)

Expenditure Comparison using the Trustees' Reports for State FYs 2005 and 2006
Per-Student Calculated on the Child Count taken December 1, 2004 (FY 2005) and 2005(FY 2006)
Local Funds Calculated using State Allowable Cost Payments for State FYs 2005 and 2006
Allowable Reduction for State FY 2006 Calculated using Part B Allocations for State FYs 2006 and 2007

PRIME APPLICANT: 0347 Manhattan Elem 16 Gallatin

PLEASE NOTE: The applicant is eligible to reduce their level of expenditure for School
Fiscal Year 2007 by this amount: \$0

For FY 2007, an applicant may treat as state and local funds 50% of the amount of Part B funds it is eligible to receive that exceeds the amount it was eligible to receive under Part B for the previous fiscal year. The 50% is calculated by comparing the total allocations for FY 2006 and FY 2007 excluding supplemental flow-through funds. The above information informs the applicant of the amount it may reduce its level of expenditures for the current fiscal year. This is for informational purposes only and is NOT used in the calculation of MOE shown below. [20 USC 1413(a)(2)(C)(i)]

STATE AND LOCAL FUNDS

APPLICANT TOTALS

Fiscal Years	Child Count	Expenditures - State and Local Funds	Total IDEA Part B Allocations	Total Allocations Excluding Supplemental Flow-Through	Allowable Reduction*
2005	76	352,912	193,781	189,117	
2006	84	413,206	213,606	203,551	7,217
2007			212,072	201,489	0

*Allowable reduction is based on 50 % of increase in IDEA Part B allocation excluding supplemental flow-through.

1. DID THE APPLICANT MAINTAIN EFFORT BY EXPENDITURE COMPARISON?

Subtract state and local expenditures for FY 2005 from state and local expenditures for FY 2006 60,294

Is the Expenditure Difference greater than or equal to zero? YES
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO, GO TO STEP 2.)

2. IS THE EXPENDITURE DIFFERENCE WITHIN THE RANGE OF THE ALLOWABLE REDUCTION FOR FY 2006?

Is the Expenditure Difference less than or equal to the Allowable Reduction? N/A
(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO IN STEPS 1 and 2, GO TO STEP 3.)

3. DID THE APPLICANT MAINTAIN EFFORT ON A PER-STUDENT BASIS?

To find the per-student amount, divide the expenditure for state and local expenditures by the child count for each fiscal year.

Per-student amount for FY 2005----- 4,644
Per-student amount for FY 2006----- 4,919

Is the per-student amount for FY 2006 greater than or equal to the per-student amount for FY 2005? YES

(IF YES, APPLICANT HAS MAINTAINED EFFORT. IF NO FOR ALL 3 STEPS, LOOK AT LOCAL FUNDS CALCULATION.)

INDIVIDUALS WITH DISABILITIES EDUCATION ACT (IDEA)
Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Manhattan Elem 0347

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Manhattan Elem 0347						
01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	62830.79	56116.25
			2XX	Personal Services - Employee Benefits	2987.54	5783.14
			5XX	Other Purchased Services	28.92	.00
			6XX	Supplies and Materials	3608.35	5984.48
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	8967.40	9217.20
			2XX	Personal Services - Employee Benefits	390.03	855.32
			3XX	Purchased Professional and Technical Services	.00	11459.98
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	612.62
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	19614.96	21021.03
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	8693.40	8005.38
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	1330.65	1361.79
District/Coop Totals					108,452.04	120,417.19

Manhattan H S 0348

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	61618.11	48208.11
			2XX	Personal Services - Employee Benefits	661.79	9939.62
			5XX	Other Purchased Services	.00	100.00
			6XX	Supplies and Materials	805.08	3177.98
		21XX	Support Services - Students			
			1XX	Personal Services - Salaries	5535.88	7057.98
			2XX	Personal Services - Employee Benefits	58.74	553.37
			3XX	Purchased Professional and Technical Services	.00	423.80
			6XX	Supplies and Materials	.00	8.00
		221X	Improvement of Instruction Services			
			5XX	Other Purchased Services	.00	371.14
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			

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State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: Manhattan Elem 0347

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Manhattan H S 0348						
10	Transportation Fund					
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			5XX	Other Purchased Services	13630.68	14607.81
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	9025.09	6893.19
		21XX	Support Services - Students			
			2XX	Personal Services - Employee Benefits	821.29	1049.23
District/Coop Totals					92,156.66	92,390.23

Three Forks Elem 0360

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	73296.00	99445.25
			2XX	Personal Services - Employee Benefits	7505.75	21680.06
			3XX	Purchased Professional and Technical Services	7526.70	7399.00
			5XX	Other Purchased Services	.00	831.40
			6XX	Supplies and Materials	4017.38	6061.85
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	10416.31	13446.17
District/Coop Totals					102,762.14	148,863.73

Three Forks H S 0361

01	General Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	33593.04	36580.00
			2XX	Personal Services - Employee Benefits	8262.25	7421.21
			5XX	Other Purchased Services	.00	296.61
			6XX	Supplies and Materials	2975.33	2207.15
14	Retirement Fund					
	280	Special Education - Local and State				
		1XXX	Instruction			
			2XX	Personal Services - Employee Benefits	4711.03	5030.25
District/Coop Totals					49,541.65	51,535.22

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Expenditures For Special Education
by Line Item

State and Local Expenditures using the Trustees Reports for Fiscal Years 2005 and 2006

PRIME APPLICANT: **Manhattan Elem 0347**

PRC	Fund	Program	Function	Object	2005 Value	2006 Value
Prime Applicant Totals					352,912.49	413,206.37